



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

03 Blaine 0221 Chinook Public Schools

0028 Chinook Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,435,330.87	1,435,330.87	0.00	0.00	0.00	0.00
21XX Support Services - Students	72,374.51	72,374.51	0.00	0.00	0.00	0.00
22XX Educational Media Services	95,070.99	95,070.99	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	91,670.54	91,670.54	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	120,954.18	120,954.18	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,311.99	0.00	2,311.99	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	245,835.77	245,835.77	0.00	0.00	0.00	0.00
27XX Student Transportation Services	116,047.33	116,047.33	0.00	0.00	0.00	0.00
31XX Food Services	213,662.18	213,662.18	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	23,347.74	23,347.74	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	19,680.00	0.00	0.00	19,680.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,063.87	0.00	0.00	8,063.87	0.00	0.00
Totals	2,444,349.97	2,414,294.11	2,311.99	27,743.87	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,444,349.97					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

03 Blaine 0221 Chinook Public Schools

0029 Chinook H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	766,920.59	766,920.59	0.00	0.00	0.00	0.00
21XX Support Services - Students	53,774.64	53,774.64	0.00	0.00	0.00	0.00
22XX Educational Media Services	61,962.69	61,962.69	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	91,787.64	91,787.64	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	62,358.02	62,358.02	0.00	0.00	0.00	0.00
25XX Support Services - Business	3,851.42	0.00	3,851.42	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	290,577.25	290,577.25	0.00	0.00	0.00	0.00
27XX Student Transportation Services	137,170.90	137,170.90	0.00	0.00	0.00	0.00
31XX Food Services	33,783.44	33,783.44	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	27,620.43	27,620.43	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	101,444.49	101,444.49	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	29,456.75	0.00	0.00	29,456.75	0.00	0.00
Totals	1,660,708.26	1,627,400.09	3,851.42	29,456.75	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,660,708.26					

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Schedule A - Restricted Fixed Indirect Cost Rate

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Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0028 Chinook Elem	Indirect/Direct	2,311.99 / 2,414,294.11	0.10%		
	LE 0029 Chinook H S	Indirect/Direct	3,851.42 / 1,627,400.09	0.24%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0028 Chinook Elem	0.0004	0.0037	0.0024	0.0013	0.10%
	0029 Chinook H S	0.0003	0.0037	0.0024	0.0013	0.24%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0028 Chinook Elem	0.0000	0.0000	0.0000	0.0000	
	0029 Chinook H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0028 Chinook Elem	0.0004	0.0037	0.0024	0.0013	
	0029 Chinook H S	0.0003	0.0037	0.0024	0.0013	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0028 Chinook Elem	0.17%	
	0029 Chinook H S	0.19%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0221 Chinook Public Schools	0.18%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

03 Blaine 0222 Harlem Public Schools

0030 Harlem Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,939,858.89	2,939,858.89	0.00	0.00	0.00	0.00
21XX Support Services - Students	375,822.59	375,822.59	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	22,530.74	22,530.74	0.00	0.00	0.00	0.00
222X Educational Media Services	217,436.48	217,436.48	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	143,122.82	143,122.82	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	297,810.03	297,810.03	0.00	0.00	0.00	0.00
25XX Support Services - Business	232,993.63	5,375.68	227,617.95	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	458,040.59	458,040.59	0.00	0.00	0.00	0.00
27XX Student Transportation Services	181,751.31	160,856.31	0.00	20,895.00	0.00	0.00
31XX Food Services	438,887.56	438,887.56	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	14,157.52	14,157.52	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	47,377.52	47,377.52	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	29,533.32	0.00	0.00	29,533.32	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	49,805.54	0.00	0.00	0.00	49,805.54	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	43,857.25	24,975.66	0.00	18,881.59	0.00	0.00
Totals	5,492,985.79	5,146,252.39	227,617.95	69,309.91	49,805.54	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,492,985.79					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

03 Blaine 0222 Harlem Public Schools

0031 Harlem H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,098,764.95	1,098,764.95	0.00	0.00	0.00	0.00
21XX Support Services - Students	127,647.48	127,647.48	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,523.14	5,523.14	0.00	0.00	0.00	0.00
222X Educational Media Services	84,344.57	84,344.57	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	55,838.56	55,838.56	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	138,329.98	138,329.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	83,090.19	3,071.60	80,018.59	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	225,591.66	225,591.66	0.00	0.00	0.00	0.00
27XX Student Transportation Services	116,419.19	107,464.19	0.00	8,955.00	0.00	0.00
31XX Food Services	48,323.42	48,323.42	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	28,720.92	28,720.92	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	163,585.44	163,585.44	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	59,518.83	0.00	0.00	59,518.83	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	21,345.23	0.00	0.00	0.00	21,345.23	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,248.26	1,785.34	0.00	6,462.92	0.00	0.00
Totals	2,265,291.82	2,088,991.25	80,018.59	74,936.75	21,345.23	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,265,291.82					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A			2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0030 Harlem Elem	Indirect/Direct 227,617.95 / 5,146,252.39	4.42%		
	LE 0031 Harlem H S	Indirect/Direct 80,018.59 / 2,088,991.25	3.83%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0030 Harlem Elem	0.0411	0.0472	0.0490	0.0480	4.42%
	0031 Harlem H S	0.0483	0.0472	0.0490	0.0480	3.83%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0030 Harlem Elem	0.0533	0.0496	0.0522	0.0509	
	0031 Harlem H S	0.0510	0.0496	0.0522	0.0509	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0030 Harlem Elem	0.0533	0.0496	0.0522	0.0509	
	0031 Harlem H S	0.0510	0.0496	0.0522	0.0509	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0030 Harlem Elem	4.75%	
	0031 Harlem H S	4.60%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0222 Harlem Public Schools	4.68%	

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line F: Average together the results from Line E.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

03 Blaine 0223 Cleveland-Lone Tree Elem

0032 Cleveland Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	73,914.00	73,914.00	0.00	0.00	0.00	0.00
222X Educational Media Services	1,361.29	1,361.29	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	24,398.57	23,500.18	0.00	898.39	0.00	0.00
25XX Support Services - Business	510.26	0.00	510.26	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	32,870.15	24,240.20	0.00	8,629.95	0.00	0.00
27XX Student Transportation Services	7,743.75	7,743.75	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,401.43	0.00	0.00	1,401.43	0.00	0.00
Totals	142,199.45	130,759.42	510.26	10,929.77	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	142,199.45					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A	LE 0032 Cleveland Elem	Indirect/Direct	510.26 / 130,759.42	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.39%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0032 Cleveland Elem	0.0000	0.0000	0.0000	0.0000	0.39%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0032 Cleveland Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0032 Cleveland Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0032 Cleveland Elem				0.07%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0223 Cleveland-Lone Tree Elem	Your Preliminary Rate by School System (SS) is:	0.07%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

03 Blaine 0225 Zurich Elementary

0034 Zurich Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	197,000.09	197,000.09	0.00	0.00	0.00	0.00
222X Educational Media Services	7,243.14	7,243.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,805.85	1,805.85	0.00	0.00	0.00	0.00
25XX Support Services - Business	17,322.55	0.00	17,322.55	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	55,894.85	55,894.85	0.00	0.00	0.00	0.00
27XX Student Transportation Services	45,407.15	45,407.15	0.00	0.00	0.00	0.00
31XX Food Services	25,507.37	25,507.37	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	160.00	0.00	0.00	160.00	0.00	0.00
Totals	350,341.00	332,858.45	17,322.55	160.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	350,341.00					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A	LE 0034 Zurich Elem	Indirect/Direct	17,322.55 / 332,858.45	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				5.20%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0034 Zurich Elem	0.0378	0.0267	0.0326	0.0330	5.20%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0034 Zurich Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0034 Zurich Elem	0.0378	0.0267	0.0326	0.0330	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0034 Zurich Elem				3.46%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0225 Zurich Elementary	Your Preliminary Rate by School System (SS) is:	3.46%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

03 Blaine 0234 Turner Public Schools

0044 Turner Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	297,515.30	297,515.30	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	20,799.53	20,799.53	0.00	0.00	0.00	0.00
222X Educational Media Services	15,614.45	15,614.45	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	52,368.07	52,368.07	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,549.82	2,219.54	30,330.28	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	52,043.77	52,043.77	0.00	0.00	0.00	0.00
27XX Student Transportation Services	104,098.43	104,098.43	0.00	0.00	0.00	0.00
31XX Food Services	52,078.79	52,078.79	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	409.92	409.92	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	15,507.52	15,507.52	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	66,624.72	0.00	0.00	66,624.72	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,509.17	0.00	0.00	5,509.17	0.00	0.00
Totals	715,119.49	612,655.32	30,330.28	72,133.89	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	715,119.49					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

03 Blaine 0234 Turner Public Schools

0045 Turner H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	241,971.89	241,971.89	0.00	0.00	0.00	0.00
21XX Support Services - Students	38.85	38.85	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	16,018.40	16,018.40	0.00	0.00	0.00	0.00
222X Educational Media Services	11,549.06	11,549.06	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	72,404.66	72,404.66	0.00	0.00	0.00	0.00
25XX Support Services - Business	57,927.19	2,219.54	55,707.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	75,707.19	75,707.19	0.00	0.00	0.00	0.00
27XX Student Transportation Services	31,027.54	31,027.54	0.00	0.00	0.00	0.00
31XX Food Services	17,014.90	17,014.90	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,571.98	3,571.98	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	27,966.32	27,966.32	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	52,236.29	0.00	0.00	52,236.29	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,603.18	0.00	0.00	2,603.18	0.00	0.00
Totals	610,037.45	499,490.33	55,707.65	54,839.47	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	610,037.45					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0044 Turner Elem	Indirect/Direct	30,330.28 / 612,655.32	4.95%		
	LE 0045 Turner H S	Indirect/Direct	55,707.65 / 499,490.33	11.15%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0044 Turner Elem	0.0355	0.0534	0.0640	0.0636	4.95%
	0045 Turner H S	0.1022	0.0534	0.0640	0.0636	11.15%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0044 Turner Elem	0.0000	0.0000	0.0000	0.0000	
	0045 Turner H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0044 Turner Elem	0.0355	0.0534	0.0640	0.0636	
	0045 Turner H S	0.1022	0.0534	0.0640	0.0636	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0044 Turner Elem	5.05%	
	0045 Turner H S	7.50%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0234 Turner Public Schools	6.28%	

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

03 Blaine 0235 Hays-Lodge Pole K-12 Schls

1213 Hays-Lodge Pole K-12 Schls

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,471,596.86	1,471,596.86	0.00	0.00	0.00	0.00
21XX Support Services - Students	105,133.84	105,133.84	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	52,164.06	52,164.06	0.00	0.00	0.00	0.00
222X Educational Media Services	59,822.95	59,822.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	320,952.74	320,952.74	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	174,689.52	174,689.52	0.00	0.00	0.00	0.00
25XX Support Services - Business	143,090.75	0.00	143,090.75	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	449,131.94	449,131.94	0.00	0.00	0.00	0.00
27XX Student Transportation Services	57,309.15	57,309.15	0.00	0.00	0.00	0.00
31XX Food Services	182,964.00	182,964.00	0.00	0.00	0.00	0.00
33XX Community Services	6,523.58	6,523.58	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,089.10	4,089.10	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	77,083.86	77,083.86	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	9,587.10	0.00	0.00	9,587.10	0.00	0.00
Totals	3,114,139.45	2,961,461.60	143,090.75	9,587.10	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,114,139.45					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**		
	LE 1213 Hays-Lodge Pole K-12 Schls	Indirect/Direct	143,090.75 / 2,961,461.60	4.83%				
Line B Preliminary Indirect Cost Rates		LE		2012	2013	2014	2015	2016
		1213 Hays-Lodge Pole K-12 Schls		0.0388	0.0347	0.0360	0.0378	4.83%
Line C Approved Indirect Cost Rates		LE		2012	2013	2014	2015	2016
		1213 Hays-Lodge Pole K-12 Schls		0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates		LE		2012	2013	2014	2015	2016
		1213 Hays-Lodge Pole K-12 Schls		0.0388	0.0347	0.0360	0.0378	
Line E Five Year Average with 5% Discount		LE					2016	LE Reclaasified Rate
		1213 Hays-Lodge Pole K-12 Schls					3.72%	
Line F Average of LE's contained under one School System Code (SS)							2016	SS Reclaasified Rate
	0235 Hays-Lodge Pole K-12 Schls	Your Preliminary Rate by School System (SS) is:					3.72%	
		This same rate is applied to both EL and HS in the same SS						

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

03 Blaine 0237 Bear Paw Elementary

0048 Bear Paw Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	36,800.55	36,800.55	0.00	0.00	0.00	0.00
21XX Support Services - Students	135.29	135.29	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	227.78	227.78	0.00	0.00	0.00	0.00
222X Educational Media Services	370.44	370.44	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	8,566.32	8,566.32	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	14,502.67	14,502.67	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,951.61	1,951.61	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	27,895.00	0.00	0.00	27,895.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	650.00	0.00	0.00	650.00	0.00	0.00
Totals	91,099.66	62,554.66	0.00	28,545.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	91,099.66					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A	LE 0048 Bear Paw Elem	Indirect/Direct	0.00 / 62,554.66	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0048 Bear Paw Elem	0.0000	0.0183	0.0269	0.0300	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0048 Bear Paw Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0048 Bear Paw Elem	0.0000	0.0183	0.0269	0.0300	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0048 Bear Paw Elem				1.43%	

Line F Average of LE's contained under one School System Code (SS)	<u>2016</u>	<u>SS Reclaasified Rate</u>
0237 Bear Paw Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

1.43%

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Line F: Average together the results from Line E.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

03 Blaine 1048 North Harlem Colony Elem

1216 North Harlem Colony Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	69,660.29	69,493.43	0.00	166.86	0.00	0.00
222X Educational Media Services	704.58	704.58	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,448.48	3,448.48	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	13,079.03	13,079.03	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,074.27	0.00	0.00	5,074.27	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	132.34	0.00	0.00	132.34	0.00	0.00
Totals	92,098.99	86,725.52	0.00	5,373.47	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	92,098.99					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A	LE 1216 North Harlem Colony Elem	Indirect/Direct	0.00 / 86,725.52	2016 Calculated Rate		2016 Reclassified Rate*		Requested Reclassified Rate**	
				0.00%					
Line B Preliminary Indirect Cost Rates	LE			2012	2013	2014	2015	2016	
	1216 North Harlem Colony Elem			0.0000	0.0000	0.0000	0.0000	0.00%	
Line C Approved Indirect Cost Rates	LE			2012	2013	2014	2015	2016	
	1216 North Harlem Colony Elem			0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2012	2013	2014	2015	2016	
	1216 North Harlem Colony Elem			0.0000	0.0000	0.0000	0.0000		
Line E Five Year Average with 5% Discount	LE						2016	LE Reclaasified Rate	
	1216 North Harlem Colony Elem						0.00%		
Line F Average of LE's contained under one School System Code (SS)							2016	SS Reclaasified Rate	
	1048 North Harlem Colony Elem			Your Preliminary Rate by School System (SS) is:			0.00%		
				This same rate is applied to both EL and HS in the same SS					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

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Line F: Average together the results from Line E.

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